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SPECIAL ANALYSIS C

FUNDS IN THE BUDGET

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The Budget of the United States Government, 1983

Note.—All years referred to are fiscal years, unless otherwise noted. Details in the tables, text, and charts of this booklet may not add to totals because of rounding.

OFFICE OF MANAGEMENT AND BUDGET
EXECUTIVE OFFICE OF THE PRESIDENT
February 1982

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SPECIAL ANALYSIS C

FUNDS IN THE BUDGET

This analysis provides information on the two major fund groups, Federal and trust, that together after deducting interfund transactions, as shown in table C–1, comprise the budget totals.

Table C–1. **BUDGET RECEIPTS AND OUTLAYS, BY FUND GROUP**

(In millions of dollars)

Description	1981 actual	1982 estimate	1983 estimate
RECEIPTS			
Federal funds:			
Total in fund accounts	441,350	448,024	483,425
Intrafund transactions	−3,815	−4,689	−4,310
Proprietary receipts from the public	−18,283	−18,403	−30,006
Receipts from off-budget Federal entities	−8,830	−12,115	−15,445
Receipts, Federal funds	410,422	412,817	433,664
Trust funds:			
Total in fund accounts	256,789	295,081	317,695
Intrafund transactions	−1,631	−2,022	−472
Proprietary receipts from the public	−14,207	−16,162	−18,258
Receipts from off-budget Federal entities	−1,537	−2,188	−2,315
Receipts, trust funds	239,413	274,710	296,650
Interfund transactions	−50,563	−60,774	−64,195
Total budget receipts	**599,272**	**626,753**	**666,118**
OUTLAYS			
Federal funds:			
Total in fund accounts	506,099	559,142	590,366
Intrafund transactions	−3,815	−4,689	−4,310
Proprietary receipts from the public	−18,283	−18,403	−30,006
Receipts from off-budget Federal entities	−8,830	−12,115	−15,445
Outlays, Federal funds	475,171	523,936	540,604
Trust funds:			
Total in fund accounts	249,972	282,541	302,274
Intrafund transactions	−1,631	−2,022	−472
Proprietary receipts from the public	−14,207	−16,162	−18,258
Receipts from off-budget Federal entities	−1,537	−2,188	−2,315
Outlays, trust funds	232,596	262,169	281,229
Interfund transactions	−50,563	−60,774	−64,195
Total budget outlays	**657,204**	**725,331**	**757,638**
Budget deficit	**−57,932**	**−98,578**	**−91,520**

Note.—The 1983 Budget reflects the reclassification of the supplementary medical insurance and voluntary hospital insurance enrollee premiums. These premiums, formerly classified as budget receipts, are now classified as proprietary receipts. Accordingly, budget totals have been adjusted retroactively. The adjustment decreases budget receipts and outlays for each year since 1967 by the amount of the premiums collected for that year.

The *Federal funds* are derived mainly from taxes and borrowing and are used for the general purposes of the Government. Most of these funds are not restricted by law to any specific Government program. The *trust funds,* on the other hand, collect certain taxes and other receipts for specified purposes, such as payment of social security benefits, in accordance with the terms of a trust agreement or statute.

Amounts collected by the funds are classified either as budget receipts, also called governmental receipts, or as offsets to budget outlays, known as offsetting collections, depending on the following criteria.

Amounts collected by the Federal Government from the public that arise from the exercise of governmental or sovereign powers are treated as budget receipts. Gifts and contributions to the Government are also included in this category. In prior budgets, voluntary social insurance premiums of the Hospital and supplementary medical insurance trust funds were classified as budget receipts because of their close relationship with compulsory collections. However, since these collections are voluntary, this classification has been changed (retroactively) to record these as proprietary receipts from the public.

Amounts collected from other Government accounts or from transactions with the public that are of a business-type or market-oriented nature, such as the sale of services or goods are treated as deductions from spending in arriving at budget outlays.[1]

Federal Funds

The Federal fund group is comprised of the *general fund, special funds, public enterprise (revolving) funds,* and *intragovernmental funds.* Intragovernmental funds include intragovernmental revolving funds, management funds, and consolidated working funds.

Federal fund budget receipts and outlays.—In 1983, the Federal fund budget receipts are estimated at $433.7 billion and outlays are estimated at $540.6 billion. The following table, C–2, presents the distribution of budget receipts by source and outlays by agency for the Federal fund group.

The Federal fund budget receipts shown in the table are derived mainly from taxes and borrowing. They are comprised of the amounts collected by the general and special funds that are governmental in nature. Proprietary receipts from the public of the general and special funds arise from market-oriented transactions and thus are offsetting receipts rather than budget receipts.

[1] Additional information on budget receipts and offsetting collections is provided in Part 7 of the Budget of the United States Government, Fiscal Year 1983.

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The Federal fund outlays shown are net of all collections credited to the public enterprise and intragovernmental funds and the proprietary receipts of the general and special funds.

Table C–2. FEDERAL FUND RECEIPTS AND OUTLAYS

(In millions of dollars)

Description	1981 actual	1982 estimate	1983 estimate
RECEIPTS BY SOURCE			
Individual income taxes	285,917	298,578	304,533
Corporation income taxes	61,137	46,752	65,269
Excise taxes	34,128	35,283	31,066
Estate and gift taxes	6,787	7,162	5,948
Customs duties	8,023	8,810	9,360
Miscellaneous receipts	14,431	16,232	17,487
Total receipts, Federal funds	**410,422**	**412,817**	**433,644**
OUTLAYS BY AGENCY			
Legislative branch	1,207	1,500	1,448
The Judiciary	637	727	822
Executive Office of the President	96	92	99
Funds appropriated to the President	6,548	6,245	6,687
Agriculture	26,069	29,475	23,533
Commerce [1]	11,469	11,604	9,853
Defense—Military [2 3]	156,098	182,791	215,889
Defense—Civil	3,127	2,971	2,197
Health and Human Services [3]	61,279	67,818	66,405
Housing and Urban Development	14,033	14,614	13,130
Interior [1 3]	7,005	3,265	3,379
Justice [1 3]	2,752	2,643	2,727
Labor	13,081	10,185	7,356
State	1,999	2,313	2,584
Transportation [4]	12,029	10,633	7,933
Treasury [5]	92,920	110,382	124,814
Environmental Protection Agency	5,2490	5,344	4,500
National Aeronautics and Space Administration	5,421	5,827	6,577
Veterans Administration	22,451	23,720	23,936
Other independent agencies [1 3]	41,838	40,272	36,991
Allowances [5]		−624	−1,257
Undistributed offsetting receipts:			
Rents and royalties on the Outer Continental Shelf	−10,138	−7,861	−18,000
Federal surplus property disposition			−1,000
Total outlays, Federal funds	**475,171**	**523,936**	**540,604**
Excess of outlays (−)	**−64,749**	**−111,119**	**−106,940**

[1] The budget proposes dismantlement of the Department of Energy (DOE), effective October 1, 1982. Budget data for activities previously performed by DOE are included in the agencies that are proposed to assume these activities.
[2] Includes allowances for civilian and military pay raises for the Department of Defense.
[3] The budget proposes dismantlement of the Department of Education (DEd), effective October 1, 1982. Budget data for activities previously performed by DEd are included in the agencies that are proposed to assume these responsibilities.
[4] Includes allowances for military pay raises for the Coast Guard.
[5] Includes allowances for civilian agency pay raises and contingencies.

Obligations.—The obligations (net) for Federal funds are estimated at $565.6 billion for 1983, as set forth in table C–3. These transactions flow largely from budget authority for Federal funds of $565.5 billion for the year, although some flow from prior years' budget authority.

Table C–3. OBLIGATIONS INCURRED, NET, IN FEDERAL FUNDS

(In millions of dollars)

Department or other unit	1981 actual	1982 estimate	1983 estimate
Legislative branch	1,239	1,541	1,476
The Judiciary	648	736	833
Executive Office of the President	102	90	102
Funds appropriated to the President:			
International security assistance	2,545	3,224	4,583
International development assistance	2,432	2,728	2,902
Other	3,880	508	431
Agriculture	27,294	28,449	22,821
Commerce [1]	11,439	13,772	9,401
Defense—Military [2 3]	174,852	206,118	248,196
Defense—Civil	3,128	3,075	2,344
Health and Human Services [3]	61,411	64,962	61,620
Housing and Urban Development	37,671	12,798	13,461
Interior [1 3]	6,849	2,972	3,064
Justice [1 3]	2,400	2,520	2,651
Labor	12,402	9,488	7,563
State	2,131	2,492	2,551
Transportation [4]	12,663	11,144	7,486
Treasury [3]	92,899	110,449	124,721
Environmental Protection Agency	5,226	4,582	3,437
National Aeronautics and Space Administration	5,673	6,412	6,622
Veterans Administration	22,601	23,904	24,419
Other independent agencies:			
Export-Import Bank	5,780	2,635	1,892
Federal Home Loan Bank Board	446	199	30
Foundation for Education Assistance [3]	13,767	11,547	9,218
General Services Administration	391	281	−370
Office of Personnel Management	14,454	15,499	16,509
U.S. Postal Service	1,343	619	500
Railroad Retirement Board	342	379	350
All other independent agencies [1 3]	9,789	7,588	7,072
Allowances:			
Civilian agency pay raises		392	757
Fraud, waste, and abuse		−1,000	−1,000
Undistributed debt collections			−1,000
Undistributed offsetting receipts:			
Rents and royalties on the Outer Continental Shelf	−10,138	−7,861	−18,000
Federal surplus property disposition			−1,000
Total	525,660	542,243	565,643

[1] The budget proposes dismantlement of the Department of Energy (DOE), effective October 1, 1982. Budget data for activities previously performed by DOE are included in the agencies that are proposed to assume these activities.

[2] Includes allowances for civilian and military pay raises for the Department of Defense.

[3] The budget proposes dismantlement of the Department of Education (DEd), effective October 1, 1982. Budget data for activities previously performed by DEd are included in the agencies that are proposed to assume these responsibilities.

[4] Includes allowance for military pay raises for the Coast Guard.

Balances of Federal fund budget authority.—Table C–4 shows the balances of budget authority carried forward in Federal funds at the end of each fiscal year. To the extent that valid Government obligations have been incurred and remain unpaid, amounts sufficient to pay them (obligated balances) may be carried over into the next year. Unobligated balances may be carried forward in accordance with specific provisions of law, usually in order to permit completion of major procurement or major construction programs

that are fully funded, to provide funding for activities of a continuing nature (such as research and development), for financing loan programs, for standby emergency purposes (such as backup financing for insurance of the Federal Deposit Insurance Corporation), or for reserves for losses and debt redemption.

Public enterprise funds.--The public enterprise funds conduct a cycle of business-type operations, primarily with the public, on behalf of the Government. These funds are usually supplied with capital from the general fund, and in a few cases they may borrow from the public or from the Federal Financing Bank (FFB). These funds also obtain capital by selling financial assets to the FFB. Data on public enterprise funds are included net of collections in tables C–1 through C–4. Additional information on the gross outlays and applicable collections are shown in table C–5.

Collections of public enterprise funds are estimated at $54.0 billion in 1983, and gross outlays are planned to total $61.7 billion, resulting in net outlays of $7.7 billion.

Trust Funds

There are two types of trust funds--revolving and nonrevolving. Trust revolving funds are similar to intragovernmental revolving funds and public enterprise funds in that they conduct a cycle of business-type operations and are normally stated net of collections.

Cash operations.—Trust fund receipts are estimated at $296.6 billion in 1983, with outlays planned at $281.2 billion, as shown in tables C–1 and C–6. The transactions of the Federal old-age and survivors insurance and disability insurance funds are far larger than any other trust fund.

In fiscal years 1981–83, trust funds have excesses of receipts of the following amounts (in millions of dollars):

	1981 actual	*1982 estimate*	*1983 estimate*
Total receipts, trust funds	239,413	274,710	296,650
Total outlays, trust funds	232,596	262,169	281,229
Excess of receipts or outlays (—), trust funds	6,817	12,541	15,421

Table C–4. FEDERAL FUND BALANCES OF BUDGET AUTHORITY

(In millions of dollars)

Department or other unit	Start 1981		End 1982		End 1983		End 1984	
	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated	Obligated	Unobligated
Legislative branch	203	241	216	237	256	116	284	104
The Judiciary	58	18	56	8	65	2	76	2
Executive Office of the President	16	.....	20	.....	18	.....	21	.....
Funds Appropriated to the President:								
International security assistance	5,490	123	4,916	.....	4,716	.....	5,544	.....
International development assistance	7,351	13,117	7,439	13,108	7,809	13,089	8,229	13,142
Other	11,362	3,510	11,944	6,642	11,981	6,062	11,953	5,962
Agriculture	11,444	4,170	12,628	1,267	11,568	1,942	10,856	2,436
Commerce [1]	7,636	6,983	7,538	6,294	9,732	189	9,285	520
Defense—Military [2 3]	67,942	24,125	86,265	26,431	109,592	33,728	141,899	42,999
Defense—Civil	736	385	734	336	838	160	985	19
Health and Human Services [3]	12,914	939	12,986	683	10,130	161	5,345	101
Housing and Urban Development	244,150	11,980	260,454	12,655	247,981	22,623	235,365	21,095
Interior [1 3]	5,171	1,953	4,895	759	2,726	259	2,398	202
Justice [1 3]	833	133	471	151	348	84	272	77
Labor	3,207	617	2,397	1,142	1,530	351	1,301	399
State	459	62	568	108	748	38	714	40
Transportation [4]	9,834	1,502	10,533	1,818	11,042	1,165	10,595	628
Treasury [3]	614	25,829	575	25,796	642	28,262	549	28,685
Environmental Protection Agency	12,772	3,050	12,414	1,107	11,651	38	10,588	5
National Aeronautics and Space Administration	1,212	705	1,457	550	2,042	74	2,087	60
Veterans Administration	2,391	2,387	2,507	2,123	2,690	2,216	3,174	2,564
Other independent agencies:								
Export-Import Bank	5,737	184	8,877	.....	9,026	.....	8,336	.....
Federal Deposit Insurance Corporation	.....	3,000	.....	.....	.....	.....	.....	.....
Federal Home Loan Bank Board	73	9,686	149	9,240	309	9,041	490	9,011
Foundation for Education Assistance [3]	9,616	2,402	10,253	1,466	8,436	1,152	6,253	699
General Services Administration	474	428	633	766	656	590	815	600
Office of Personnel Management	59	11	29	5	82	5	86	5
Railroad Retirement Board	.....	*	*	*	*	*	*	*
All other independent agencies [1 3]	5,497	21,364	5,236	2,977	4,509	2,598	4,586	2,918
Allowances [5]	.....	.....	.....	.....	16	.....	30	.....
Total	427,252	138,902	466,187	115,668	471,140	123,945	482,112	132,275

*500 thousand or less.

[1] The budget proposes dismantlement of the Department of Energy (DOE), effective October 1, 1982. Budget data for activities previously performed by DOE are included in the agencies that are proposed to assume these activities.

[2] Includes balances of allowances for civilian and military pay raises for the Department of Defense.

[3] The budget proposes dismantlement of the Department of Education (DEd), effective October 1, 1982. Budget data for activities previously performed by DEd are included in the agencies that are proposed to assume these responsibilities.

[4] Includes balances of allowance for military pay raises for the Coast Guard.

[5] Includes balances of allowances for civilian agency pay raises and contingencies.

Table C–5. PUBLIC ENTERPRISE FUND TRANSACTIONS

(In millions of dollars)

Description	Applicable collections			Gross outlays		
	1981 actual	1982 estimate	1983 estimate	1981 actual	1982 estimate	1983 estimate
Funds appropriated to the President:						
Foreign assistance	170	198	215	218	248	255
Agriculture:						
Commodity Credit Corporation	10,322	10,130	9,278	14,384	16,614	11,128
Farmers Home Administration:						
Rural housing insurance fund	8,051	7,992	6,202	7,921	9,084	7,819
Agricultural credit insurance fund	11,642	11,420	9,714	11,414	11,825	10,412
Rural development insurance fund	2,032	1,960	1,698	2,336	2,472	2,397
Federal Grain Inspection Service	26	43	43	34	44	43
Federal Crop Insurance Corporation	408	320	262	367	414	345
Commerce [1]	96	122	452	130	197	363
Defense: Military [2]	2	4	5	6	6	8
Health and Human Services [2]	51	85	55	109	99	83
Housing and Urban Development:						
Government National Mortgage Association	1,980	2,135	2,060	3,164	3,145	3,175
Urban renewal programs	71	42	20	215	142	90
Low-rent public housing	2,119	1,551	1,009	2,197	1,557	1,114
Federal Housing Administration Fund	1,593	1,855	2,953	1,775	1,610	1,774
Other	313	450	1,004	1,216	1,182	1,276
Interior: [1] [2]						
Bureau of Reclamation	341	374	450	304	374	450
Energy programs	897	1,935	2,496	874	1,877	2,756
Other	23	27	30	23	35	39
Transportation	143	183	116	246	220	134
Treasury [2]	1,136	551	592	352	217	206
Veterans Administration	755	1,085	2,133	889	998	1,349
Other independent agencies:						
Export Import Bank	2,667	3,289	3,774	4,733	5,144	5,692
Farm Credit Administration	14	16	18	14	16	18
Federal Emergency Management Agency	244	294	317	337	441	437
Federal Home Loan Bank Board:						
Federal Savings and Loan Insurance Corporation	1,027	937	1,122	1,401	972	972
Revolving fund	59	65	68	56	69	68
National Consumer Cooperative Bank	19	.....	.....	131	67	.....
National Credit Union Administration	213	421	578	203	514	683
Pennsylvania Avenue Development Corporation	7	3	3	23	18	8
Small Business Administration	1,289	1,556	1,675	2,973	1,840	1,509
Tennessee Valley Authority	3,843	4,567	5,113	5,771	6,747	6,803
All other not included above [1] [2]	129	446	508	99	106	253
Total	**51,682**	**54,056**	**53,963**	**63,915**	**68,294**	**61,659**
Offsetting collections from the public	(32,645)	(37,161)	(43,108)	.....	.....	.....
Offsetting collections from other accounts	(19,037)	(16,895)	(10,855)	.....	.....	.....

*$500 thousand or less.

[1] The budget proposes dismantlement of the Department of Energy (DOE), effective October 1, 1982. Budget data for activities previously performed by DOE are included in the agencies that are proposed to assume these activities.

[2] The budget proposes dismantlement of the Department of Education (DEd), effective October 1, 1982. Budget data for activities previously performed by DEd are included in the agencies that are proposed to assume these activities.

Table C-6. OUTLAYS AND RECEIPTS OF TRUST FUNDS

(In millions of dollars)

Description	Outlays			Receipts		
	1981 actual	1982 estimate	1983 estimate	1981 actual	1982 estimate	1983 estimate
Federal old-age, survivors, and disability insurance trust funds	139,585	156,644	173,536	134,564	152,129	165,285
Railroad retirement account	5,294	5,328		4,675	5,121	
Black lung disability trust fund	680	854	674	792	742	674
Veterans life insurance trust funds	1,035	1,042	1,051	1,138	1,194	1,286
Federal employees retirement funds	17,864	19,600	21,262	28,573	33,293	34,728
Unemployment trust fund	18,739	25,400	23,694	18,104	21,300	23,400
Health insurance trust funds	42,489	49,552	55,352	45,302	55,863	62,672
Highway trust funds	9,174	8,340	8,237	7,434	7,661	7,893
Airport and airway trust fund	1,306	1,600	2,810	582	724	3,073
State and local government fiscal assistance trust fund	5,137	4,570	4,567	4,570	4,567	4,567
Foreign military sales trust fund	9,912	10,951	12,446	9,454	10,827	12,197
Other trust funds (nonrevolving)	998	1,090	1,424	1,601	1,661	1,920
Trust revolving funds	−2,241	−2,429	−2,780			
Subtotal	249,972	282,541	302,274	256,789	295,081	317,695
Intrafund transactions	−1,631	−2,022	−472	−1,631	−2,022	−472
Proprietary receipts from the public	−14,207	−16,162	−18,258	−14,207	−16,162	−18,258
Receipts from off-budget Federal entities	−1,537	−2,188	−2,315	−1,537	−2,188	−2,315
Total	**232,596**	**262,169**	**281,229**	**239,413**	**274,710**	**296,650**

Budget receipts by trust fund.—Table C-7 presents information classifying the trust fund receipts by major fund, and by source for each such fund.

Budget outlays by trust fund.—Corresponding information on trust fund outlays, classifying the data for the larger funds, is found in table C-8.

Balances of the trust funds.—Total balances of the trust funds continue to increase, as shown in the following end-of-year figures (in millions of dollars):

	1980 actual	*1981 actual*	*1982 estimate*	*1983 estimate*
Open book balances	11,966	9,422	9,746	9,752
Investments in U.S. securities:				
Public debt	179,376	188,737	197,591	213,004
Agency debt	1,015	1,015	765	765
Total	192,358	199,174	208,103	223,521

A summary of the balances by fund is presented in table C-9. The amounts include both amounts on deposit with the Treasury (open-book balances) and investments in U.S. securities. These bal-

ances include both obligated and unobligated balances. The balances on a budget authority basis differ from the cash balances because, for a few accounts, contract authority (a form of budget authority) has been provided to a trust fund in advance of receiving moneys while unappropriated receipts are included in the cash balances but are not a part of the balances of budget authority. The note to Table C–9 lists these accounts and reconciles the balances on a budget authority basis with the cash balances.

For 1983, the largest net investments are expected to be those of the Federal employees retirement fund.

Trust revolving funds.—The activities of the trust revolving fund subgroup are shown in table C–10. The largest of these funds are those used by the Office of Personnel Management to buy insurance for Government employees.

Table C–7. **TRUST FUND RECEIPTS (in millions of dollars)**

(Amounts under proposed legislation are shown separately)

Description	1981 actual	1982 estimate	1983 estimate
Federal old-age, survivors, and disability insurance trust funds:			
Social insurance taxes and contributions	130,176	147,664	159,444
Interest on Federal securities	2,286	1,976	1,458
Federal payment as employer for employee retirement	1,430	1,645	1,771
Other (mainly receipts of special Federal payments)	672	844	1,308
Proposed legislation			1,304
Subtotal, Federal old-age, survivors, and disability insurance trust funds	134,564	152,129	165,285
Railroad retirement account:			
Social insurance taxes and contributions	2,457	2,982	3,178
Interest on Federal securities	275	158	122
Receipts from other trust funds	1,614	2,001	2,218
Other (mainly receipts of special Federal payments)	328	−20	−25
Proposed legislation			−5,493
Subtotal, railroad retirement account	4,675	5,121	
Black lung disability trust fund:			
Excise taxes	237	507	612
Advances from general fund	555	235	62
Other receipts	*		
Subtotal, black lung disability trust fund	792	742	674
Veterans life insurance trust funds:			
Interest on Federal securities	673	717	816
Other receipts	465	476	470
Subtotal, veterans life insurance trust funds	1,138	1,194	1,286
Federal employees retirement funds:			
Social insurance taxes and contributions	3,978	4,486	4,504
Interest on Federal securities	6,086	8,599	9,208

Table C–7. **TRUST FUND RECEIPTS (In millions of dollars)—Continued**

(Amounts under proposed legislation are shown separately)

Description	1981 actual	1982 estimate	1983 estimate
Federal payment as employer for employee retirement (including payment on prior year liabilities):			
Entities included in budget	16,965	17,708	18,828
Entities excluded from budget	1,537	2,188	2,192
Other receipts	8	3	3
Proposed legislation			–8
Supplemental now requested		309	
Subtotal Federal employees retirement funds	28,573	33,293	34,728
Unemployment trust fund:			
Social insurance taxes and contributions	15,763	16,461	18,469
Interest on Federal securities	1,063	686	188
Advances from the general fund	1,277	2,206	4,743
Supplemental now requested		1,947	
Subtotal, unemployment trust fund	18,104	21,300	23,400
Health insurance trust funds:			
Social insurance taxes and contributions	30,340	34,681	38,033
Premiums and other charges	3,340	3,862	4,418
Interest on Federal securities	1,681	2,331	3,001
Federal payment as employer for employee retirement	332	397	427
Other (mainly receipts of special Federal payments)	9,609	14,375	15,632
Proposed legislation		17	1,161
Subtotal, health insurance trust funds	45,302	55,863	62,672
Highway trust funds:			
Excise taxes	6,305	6,582	6,957
Interest on Federal securities	1,127	1,079	936
Other receipts	2		
Subtotal, highway trust funds	7,434	7,661	7,893
Airport and airway trust fund:			
Excise taxes	21		
Interest on Federal securities	561	440	254
Proposed legislation		284	2,819
Subtotal, airport and airway trust fund	582	724	3,073
State and local government fiscal assistance trust fund: Deposits for general revenue sharing	4,570	4,567	4,567
Foreign military sales trust fund	9,454	10,827	12,197
Other trust funds (nonrevolving)	1,601	1,661	1,920
Subtotal	256,789	295,081	317,695
Intrafund transactions	–1,631	–2,022	–472
Proprietary receipts from the public	–14,207	–16,162	–18,258
Receipts from off-budget Federal entities	–1,537	–2,188	–2,315
Total receipts	**239,413**	**274,710**	**296,650**

*$500 thousand or less.

Table C–8. TRUST FUND OUTLAYS (in millions of dollars)

(Amounts under proposed legislation are shown separately)

Description	1981 actual	1982 estimate	1983 estimate
Federal old-age, survivors, and disability insurance trust funds:			
Benefit payments	136,267	152,580	167,264
Payments to other trust funds	1,614	2,001	2,686
Administrative expenses and other	1,703	2,064	2,196
Proposed legislation			1,390
Subtotal, Federal old-age, survivors, and disability insurance trust funds	139,585	156,644	173,536
Railroad retirement account:			
Benefit payments and claims	5,255	5,282	5,678
Administrative expenses and other	39	46	44
Proposed legislation			−5,722
Subtotal, railroad retirement account	5,294	5,328	
Black lung disability trust fund:			
Benefit payments	644	549	463
Federal administrative expenses	36	36	35
Interest on advances		270	176
Subtotal, black lung disability trust fund	680	854	674
Veterans life insurance trust funds	1,035	1,042	1,051
Federal employees retirement:			
Benefit payments and claims	17,401	19,095	21,287
Refunds to former employees	433	495	429
Administrative expenses and other	30	34	35
Proposed legislation		−24	−489
Subtotal, Federal employees retirement	17,864	19,600	21,262
Unemployment trust fund:			
Withdrawals for benefit payments	16,006	21,284	21,038
Repayment of advances from general fund	600		500
Administrative expenses and other	2,133	2,036	2,162
Proposed legislation			−6
Supplemental now requested		2,080	
Subtotal, unemployment trust fund	18,739	25,400	23,694
Health insurance trust funds:			
Benefit payments	41,254	48,535	55,854
Administrative expenses and other	1,235	1,265	1,245
Proposed legislation		−248	−1,747
Subtotal, health insurance trust funds	42,489	49,552	55,352
Highway trust funds (mainly grants to States):			
Current	9,174	8,340	8,233
Proposed legislation			4
Subtotal, highway trust funds	9,174	8,340	8,237
Airport and airway trust fund:			
Current	1,306	1,592	2,637
Proposed legislation			166

Table C–8. **TRUST FUND OUTLAYS (in millions of dollars)—Continued**

[Amounts under proposed legislation are shown separately]

Description	1981 actual	1982 estimate	1983 estimate
Supplemental now requested		8	7
Subtotal, airport and airway trust funds	1,306	1,600	2,810
State and local government fiscal assistance trust fund: Payments for general revenue sharing	5,137	4,570	4,567
Foreign military sales trust fund	9,912	10,951	12,446
Other trust funds (nonrevolving)	998	1,090	1,424
Trust revolving funds	−2,241	−2,429	−2,780
Subtotal	249,972	282,541	302,274
Intrafund transactions	−1,631	−2,022	−472
Proprietary receipts from the public	−14,207	−16,162	−18,258
Receipts from off-budget Federal entities	−1,537	−2,188	−2,315
Total outlays	**232,596**	**262,169**	**281,229**

Table C–9. **TRUST FUND BALANCES**

(In millions of dollars)

Description	As of Sept. 30			
	1980 actual	1981 actual	1982 estimate	1983 estimate
Federal old-age, survivors, and disability insurance trust funds	32,259	27,239	20,505	15,543
Railroad retirement account	2,719	1,986		
Black lung disability trust fund	*	112		
Veterans life insurance funds	8,509	8,612	8,764	8,999
Federal employees retirement funds	74,317	85,026	98,719	112,183
Unemployment trust fund	14,886	14,365	10,282	9,988
Health insurance trust funds	19,029	21,842	28,528	32,558
Highway trust funds	10,999	9,259	8,581	8,236
Airport and airway trust fund	5,442	4,719	3,843	4,105
State and local government fiscal assistance trust fund	1,822	1,255	1,252	1,252
Foreign military sales trust fund	5,204	4,746	4,622	4,373
Other trust funds (nonrevolving)	1,703	2,305	2,870	3,366
Trust revolving funds	15,468	17,708	20,137	22,917
Total	**192,358**	**199,174**	**208,103**	**223,521**

*$500 thousand or less.

Note.—The following table reconciles balances on a budget authority basis with the cash balances shown above.

	1980	*1981*	*1982*	*1983*
Balance available on an authorization basis	208,325	220,989	235,760	255,119
Unfinanced contract authority:				
Airport and airway trust fund	−914	−760	−739	−955
Highway trust funds	−18,348	−18,487	−18,685	−18,260
Foreign military sales trust fund	−12,087	−15,653	−20,099	−23,721
Other	−1	−1		
Unappropriated receipts:				
Available as needed, on an indefinite basis	−40	5	3	3
Available for appropriation by Congress:				
Soldiers' Home permanent fund	96	98	114	129
Airport and airway trust fund	4,716	3,774	2,894	2,869
Highway trust funds	10,610	9,034	8,439	7,743
Hazardous substance response trust fund		78	216	352
Other	3	92	194	246
Retained as permanent endowment	6	6	6	6
Balance available on a cash basis	192,358	199,174	208,103	223,521

Table C–10. **TRUST REVOLVING FUND TRANSACTIONS**

(In millions of dollars)

Description	Offsetting collections			Gross outlays		
	1981 actual	1982 estimate	1983 estimate	1981 actual	1982 estimate	1983 estimate
Office of Personnel Management (employees' life insurance and health benefits)	5,312	6,813	8,376	4,850	6,234	7,643
Federal Deposit Insurance Corporation	1,807	1,988	2,204	81	188	204
All other trust revolving funds	525	564	594	472	513	547
Total trust revolving funds [1]	**7,644**	**9,365**	**11,174**	**5,404**	**6,936**	**8,394**
Receipts from the public	(3,287)	(4,096)	(4,776)			
Receipts from other accounts	(4,357)	(5,269)	(6,397)			

[1] Excludes right-of-way revolving fund which is a part of the highway trust funds.